

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
Income Tax Appeal No.143 of 2001.**

The Commissioner of Income Tax,
Mumbai City II ..Appellant

versus

M/s. Automotive Manufacturers Ltd ..Respondent.

Mr.P.S.Sahadevan for the Appellant

Mr. F. Irani with Mr. A.K.Jassani

**Coram : F.I.Rebello &
R.S.Mohite, JJ.
Dated : 11th Dec., 2007**

P.C.

1. The question of law is as framed in para 5. The very issue came up for consideration before this Court in Ramdas Maneklal Gandhi v. Union of India & Anr. 241 IPR 437. The learned bench of this court held that merely because later on the certificate issued to the society was withdrawn, would have no effect upon the assessee who had acted upon it when it was valid and operative. Considering the law declared by this Court, the question of law does not arise. The appeal is disposed of.

(F.I.Rebello, J.)

(R.S.Mohite, J.)

